

Civil Air Patrol

Wing Consolidation of Financial Records For Units Below Wing Level

Year: _____

Name of Wing: _____

Address: _____

CIVIL AIR PATROL

WING: CIVIL AIR PATROL

CHARTER NUMBER: _____ WING _____

UNIT NAME _____ UNIT NUMBER _____

		INCOME		
ACCT	ACCT TITLE	UNRELATED BUSINESS INCOME	EXCLUDED INCOME	RELATED OR EXEMPT FUNCTION INCOME
3000	MEMBERSHIP DUES	XXX	_____	_____
3110	CONTRIBUTIONS	XXX	_____	_____
3190	GOV'T CONTRIBUTIONS	XXX	_____	_____
3200	GOV'T APPROP-PROGRAMS	XXX	_____	_____
3205	GOV'T APPROP-GENERAL	XXX	_____	_____
3238	REC. FROM NATIONAL HQ	XXX	_____	_____
3280	REC. FROM OTHER CAP ENTITIES	XXX	_____	_____
3400	SENIOR ACTIVITIES	XXX	_____	_____
3425	CADET ACTIVITIES	XXX	_____	_____
3450	FLIGHT ACTIVITIES	XXX	_____	_____
3500	INVESTMENT INC-SAVINGS & TEMP	XXX	_____	_____
3810	OTHER RECEIPTS	XXX	_____	_____
4000	MATERIALS & SUPPLIES SALES	XXX	_____	_____
4420	INSURANCE COLLECTED	XXX	_____	_____
4600	FUND RAISING/ SPECIAL EVENTS	XXX	_____	_____
4920	SALVAGE PROCEEDS	XXX	_____	_____
4960	UNRELATED BUSINESS INC	_____	_____	_____
	TOTALS	=====	=====	=====
	TOTAL RECEIPTS			\$ _____

EXPENSES

	<u>EMERGENCY SERVICES</u>	<u>AEROSPACE EDUCATION</u>	<u>CADET ACTIVITIES</u>	<u>MANAGEMENT & GENERAL</u>	<u>FUND RAISING</u>
5000 GRANTS & ALLOCATIONS	XXX			XXX	XXX
5100 SALARIES					
5315 WORKERS' COMP INSURANCE					
5400 PAYROLL TAXES					
5500 FUND-RAISING FEES	XXX	XXX	XXX	XXX	
5525 FUND-RAISING ACTIVITIES					
5555 ACCOUNTING SERVICES					
5575 LEGAL SERVICES					
5600 OFFICE SUPPLIES					
5630 MATERIALS AND SUPPLIES					
5635 MATERIALS AND SUPPLIES-COGS					
5700 TELEPHONE					
5800 POSTAGE AND SHIPPING					
5920 FACILITY EXPENDITURES					
6005 AIRCRAFT OPERATIONS & MAINT.					
6040 VEHICLE OPERATIONS & MAINT.					
6055 COMMUNICATION OPS. & MAINT.					
6060 OTHER EQUIP OPS. & MAINT.					
6110 PRINTING & PUBLICATIONS					
6200 TRAVEL					
6350 CONFERENCES & MEETINGS					
6410 INTEREST EXPENSE					
6760 CADET ACTIVITIES	XXX	XXX		XXX	XXX
6770 SENIOR ACTIVITIES	XXX		XXX	XXX	XXX
6825 MISSION EXPENDITURES					
6950 INSURANCE - VENDORS					
7300 AWARDS					
7400 BOOKSTORE PURCH. MATS. & SUP.					
7401 DEPOT PURCH. MATS & SUPS.					
7404 PAYMENTS TO NATL HQ					
7420 EXP. TO OTHER CAP ENTITIES					
7445 PUBLIC RELATIONS & PUBLICITY					

7450	TAXES - OTHER	_____	_____	_____	_____	_____
7490	MISCELLANEOUS	_____	_____	_____	_____	_____
7491	NOTE PAYMENTS	_____	_____	_____	_____	_____
7492	REAL PROPERTY PURCHASED	_____	_____	_____	_____	_____
7493	AIRCRAFT IMPS. PURCHASED	_____	_____	_____	_____	_____
7494	VEHICLES PURCHASED	_____	_____	_____	_____	_____
7495	COMM. EQUIPMENT PURCHASED	_____	_____	_____	_____	_____
7496	OTHER EQUIP & FURNITURE PURCH.	_____	_____	_____	_____	_____
9910	LOBBYING EXPENDITURES	_____	_____	_____	_____	_____
9960	UNRELATED BUSINESS INC/EXP	_____	_____	_____	_____	_____

TOTALS

=====	=====	=====	=====	=====
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TOTAL EXPENDITURES

\$ _____

SUMMARY

CASH IN BANK, SEPT 30, _____ (PRIOR FY)

PLUS: TOTAL RECEIPTS

MINUS: TOTAL EXPENDITURES

CASH IN BANK, SEPT 30, _____ (CURRENT FY)

\$ _____

Key Terms & Definitions

Unrelated Business Income - Income earned from activities which are not substantially related to the exercise or performance by the organization of its exempt purpose.

Excluded Income - Income from activities that do not further the charitable purposes (i.e., Emergency Services, Aerospace Education, Cadet Activities) of the Corporation (other than by providing funds for such purposes) and the income from which would be taxable as unrelated business income but for specific provisions in the Code that render such income nontaxable.

Related or Exempt Income - Income from activities which "contribute importantly" to the accomplishment of the organization's exempt purposes.

Emergency Services - Expenses for activities directly related to emergency search and rescue, and counterdrug activities.

Aerospace Education - Expenses directly related to aerospace education, such as educational seminars and conferences, educational materials and supplies, and training not directly related to emergency services or cadet activities.

Cadet Activities - Expenses directly related to the cadet program and its activities.

Management and General - Expenses for overall function and management, rather than expenses directly related to fund-raising activities or program services.

Fund Raising - Expenses incurred in soliciting contributions, gifts, grants, etc.